

# HOUSE BILL No. 1142

---

## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-26-1.

**Synopsis:** Claims for overpayment of property taxes. Increases the limitation on claims for property tax refunds from three years to five years.

**Effective:** July 1, 2003.

---

---

## Brown C

---

---

January 7, 2003, read first time and referred to Committee on Ways and Means.

---

---

C  
o  
p  
y



First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

## HOUSE BILL No. 1142

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 6-1.1-26-1, AS AMENDED BY P.L.90-2002,  
2 SECTION 214, IS AMENDED TO READ AS FOLLOWS  
3 [EFFECTIVE JULY 1, 2003]: Sec. 1. A person or ~~his~~ **the person's**  
4 heirs, personal representative, or successors, may file a claim for the  
5 refund of all or a portion of a tax installment which ~~he~~ **the person** has  
6 paid. However, the claim must be:  
7 (1) filed with the auditor of the county in which the taxes were  
8 originally paid;  
9 (2) filed within ~~three (3)~~ **five (5)** years after the taxes were first  
10 due;  
11 (3) filed on the form prescribed by the state board of accounts and  
12 approved by the department of local government finance; and  
13 (4) based upon one (1) of the following grounds:  
14 (A) Taxes on the same property have been assessed and paid  
15 more than once for the same year.  
16 (B) The taxes, as a matter of law, were illegal.  
17 (C) There was a mathematical error either in the computation



C  
o  
p  
y

1 of the assessment upon which the taxes were based or in the  
2 computation of the taxes.

C  
o  
p  
y

